

**CODING APPARATUS AND METHOD THEREOF FOR DETECTING  
AUDIO SIGNAL TRANSIENT**

Appl. No.	:	10/708,576	Confirmation No.	2575
Applicant	:	Chien-Hua Hsu		
Filed	:	March 12, 2004		
TC/A.U.	:	2626		
Examiner	:	LEE, GINA W		
Docket No.	:	MTKP0045USA		
Customer No.	:	27765		

Commissioner for Patents  
P.O. Box 1450  
Alexandria VA 22313-1450

**INTRODUCTORY COMMENTS**

- 5      In response to the Office action of October 03, 2008, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks** begin on page 8 of this paper.